

Course unit title	Forensic Audit
Course unit code	AKA304
Type of course unit (compulsory, optional)	Optional
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Third Cycle Bachelor
Year of study when the course unit is delivered (if applicable)	2021–2022
Semester/trimester when the course unit is delivered	6 th semester
Number of ECTS credits allocated	4.8 credits
Name of lecturer(s)	1. Dina Heriyati, S.E., M.For.Accy. 2. Drs. Agus Widodo
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Graduates are able to understand and apply basic concepts/principles of accounting and theories, including financial accounting, managerial accounting, auditing, information system, and taxation. 2. Graduates are able to understand and apply basic concepts of supporting subjects, including business, management, law, and economics. 3. Graduates are able to implement quantitative tools for accounting and business analysis. 4. Graduates are able to prepare specific works related to accounting, management, and business decision making. 5. Graduates are able to apply information technology skills in the application of knowledge. 6. Graduates are able to demonstrate effective communication skills in the process of accounting in terms of presentation of empirical and theoretical arguments.
Mode of delivery (face-to- face, distance learning)	Face-To-Face
Prerequisites and co-requisites (if applicable)	Auditing II
Course content	<ol style="list-style-type: none"> 1. Concept of forensic auditing and forensic auditing profession. 2. Cheating: types and underlying factors of cheating. 3. effective fraud prevention techniques. 4. technique of fraud detection. 5. technique of fraud investigation. 6. the investigation process of fraud case and interview process. 7. proving the case of fraud through documentary evidence. 8. investigative analysis tools. 9. the fraud of asset misappropriation and identify asset misuse schemes. 10. fraudulent financial statements and identify fraudulent schemes of financial statements. 11. fraudulent schemes of financial statements of liability accounts, assets and disclosures.

<p>Recommended or required reading and other learning resources/tools</p>	<ol style="list-style-type: none"> 1. Albrecht, W.S., Albrecht, C.O., Albrecht, C. C., & Zimbelman, M. F. 2016. <i>Fraud Examination</i> 2. Kranacher, M., Riley, R., & Wells, J. T. 2010. <i>Forensic Accounting and Fraud Examination</i>. Wiley 3. Silverstone, Howard dan Michael Sheetz. 2007. <i>Forensic Accounting and Fraud Investigation for Non – Experts</i>, Second Edition. New Jersey: John Wiley & Sons, Inc. 4. ACFE Report 2016 5. Tuanakotta, T., M. 2010. <i>Akuntansi Forensik & Audit Investigatif</i>. Jakarta: Salemba Empat (additional)
<p>Planned learning activities and teaching methods</p>	<ol style="list-style-type: none"> 1. Lectures 2. Group Assignment (presentation and case discussion)
<p>Language of instruction</p>	<p>Bilingual, Bahasa Indonesia and English</p>
<p>Assessment methods</p>	<p>Assignment, Examination</p>